

中华人民共和国广东省审计厅
Guangdong Provincial Audit Office
of the People's Republic of China

审 计 报 告

Audit Report

粤审外报〔2015〕108号

GUANGDONG AUDIT REPORT〔2015〕NO.108

项目名称： 世界银行贷款广东省农村经济综合开发示范镇建设项目
Project Name: Integrated Economic Development of Small Towns
(Guangdong) Project Financed by the World Bank

贷款号： 8161-CN
Loan No. : 8161-CN

项目执行单位： 广东省农村经济综合开发示范镇建设项目办公室
Project Entity: Provincial Project Management Office of Integrated
Economic Development of Small Towns (Guangdong)
Project

会计年度： 2014
Accounting year: 2014

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一、 审计师意见

审计师意见

广东省农村经济综合开发示范镇建设项目办公室：

我们审计了世界银行贷款广东省农村经济综合开发示范镇建设项目 2014 年 12 月 31 日的资金平衡表及截至该日同年度的项目进度表、贷款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注(第 6 页至第 19 页)。

(一) 项目执行单位及广东省财政厅对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表是你办的责任，编制贷款协定执行情况表、专用账户报表是广东省财政厅的责任，这种责任包括：

1. 按照中国的会计准则、会计制度和本项目贷款协定的要求编制项目财务报表，并使其实现公允反映；
2. 设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

(二) 审计责任

我们的责任是在执行审计工作的基础上对财务报表发表审计意见。我们按照中国国家审计准则和国际审计准则的规定执行了审计工作，上述准则要求我们遵守审计职业要求，计划和执行审计工作以对项目财务报表是否不存在重大错报获取合理保证。

为获取有关财务报表金额和披露信息的有关证据，我们实施了必要的审计程序。我们运用职业判断选择审计程序，这些程序包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时，为

了设计恰当的审计程序，我们考虑了与财务报表相关的内部控制，但目的并非对内部控制的有效性发表意见。审计工作还包括评价所选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

（三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款协定的要求编制，公允反映了世界银行贷款广东省农村经济综合开发示范镇建设项目 2014 年 12 月 31 日的财务状况及截至该日同年度的财务收支、项目执行和专用账户收支情况。

（四）其他事项

该项目 2014 年度没有向世界银行提款报账，我们不对提款报账发表意见。

本审计师意见之后，共同构成审计报告的还有两项内容：财务报表及财务报表附注和审计发现的问题及建议。

中华人民共和国广东省审计厅

2015 年 6 月 25 日

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I. Auditor's Opinion

Auditor's Opinion

To Provincial Project Management Office of Integrated Economic Development of Small Towns (Guangdong) Project

We have audited the special purpose financial statements (from page 6 to page 19) of Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank, which comprise the Balance Sheet as of December 31, 2014, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

Project Entity and Guangdong Provincial Finance Department's Responsibility for the Financial Statements

The preparation of the Balance Sheet, the Summary of Sources and Uses of Funds by Project Component is the responsibility of your office, while the preparation of the Statement of Implementation of Loan Agreement and the Special Account Statement is the responsibility of Guangdong Provincial Finance Department, which includes:

- i. Preparing and fair presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement;
- ii. Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Government Auditing Standards of the People's Republic of China and International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entities' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is appropriate and sufficient to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank as of December 31, 2014, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the special account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

Since there was no application for withdrawal during the period, we have not expressed our opinion on it.

The audit report consists of the Auditor's Opinion and two more parts hereinafter: Financial Statements and Notes to the Financial Statements, Audit Findings and Recommendations.

Guangdong Provincial Audit Office of the People's Republic of China

June 25, 2015

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The English translation is for the convenience of report users; Please take the
Chinese audit report as the only official version.

二、财务报表及财务报表附注

II. Financial Statements and Notes to the Financial Statements

(一) 资金平衡表

i. Balance Sheet

资金平衡表
BALANCE SHEET

2014年12月31日

(As of December 31, 2014)

项目名称: 世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank

编报单位: 广东省农村经济综合开发示范镇建设项目办公室

货币单位: 人民币元

Prepared by: Provincial Project Management Office of Integrated Economic Development of Small Towns (Guangdong) Project Currency Unit: RMB Yuan

资金占用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	1	1,450,112.42	3,135,866.08	一、项目拨款合计 Total Project Appropriation Funds	28	9,000,000.00	24,483,125.65
1. 交付使用资产 Fixed Assets Transferred	2	-	-	二、项目资本与项目资本公积 Project Capital and Capital Surplus	29	-	-
2. 待核销项目支出 Construction Expenditures to be Disposed	3	-	-	其中:捐赠款 Including: Grants	30	-	-
3. 转出投资 Investments Transferred-out	4	-	-	三、项目借款合计 Total Project Loan	31	762,112.50	6,883,875.00
4. 在建工程 Construction in Progress	5	1,450,112.42	3,135,866.08	1. 项目投资借款 Total Project Investment Loan	32	762,112.50	6,883,875.00
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	762,112.50	6,883,875.00
其中:应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7	-	-	其中:国际开发协会 Including: IDA	34	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	国际复兴开发银行 IBRD	35	762,112.50	6,883,875.00
其中:拨付世行贷款 Including: Appropriation of World Bank Investment Loan	9	-	-	技术合作信贷 Technical Cooperation	36	-	-
四、器材 Equipment	10	-	-	联合融资 Co-Financing	37	-	-
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	(2) 国内借款 Domestic Loan	38	-	-
五、货币资金合计 Total Cash and Bank	12	3,309,695.88	24,826,670.88	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	3,294,396.89	24,824,015.79	四、上级拨入投资借款 Appropriation of Investment Loan	40	-	-
其中:专用账户存款 Including: Special Account	14	-	6,121,099.31	其中:拨入世行贷款 Including: World Bank Loan	41	-	-
2. 现金 Cash on Hand	15	15,298.99	2,655.09	五、企业债券资金 Bond Fund	42	-	-

后续 (To be continued)

六、预付及应收款合计 Total Prepaid and Receivable	16	5,000,000.00	4,943,740.83	六、待冲项目支出 Construction Expenditures to be Offset	43	-	-
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	17	-	-	七、应付款合计 Total Payable	44	-	1,596,000.00
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	45	-	-
应收世行贷款资金占用费 World Bank Loan Service- Fee Receivable	19	-	-	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	46	-	-
七、有价证券 Marketable Securities	20	-	-	应付世行贷款资金占用费 World Bank Loan Service Fee Payable	47	-	-
八、固定资产合计 Total Fixed Assets	21	2,304.20	56,722.86	八、未交款合计 Other Payables	48	-	-
固定资产原价 Fixed Assets, Cost	22	2,460.00	59,553.00	九、上级拨入资金 Appropriation of Fund	49	-	-
减:累计折旧 Less: Accumulated Depreciation	23	155.80	2,830.14	十、留成收入 Retained Earnings	50	-	-
固定资产净值 Fixed Assets, Net	24	2,304.20	56,722.86			-	-
固定资产清理 Fixed Assets Pending Disposal	25	-	-			-	-
待处理固定资产损失 Fixed Assets Losses in Suspense	26	-	-			-	-
资金占用合计 Total Application of Fund	27	9,762,112.50	32,963,000.65	资金来源合计 Total Sources of Fund	51	9,762,112.50	32,963,000.65

(二) 项目进度表

ii. Summary of Sources and Uses of Funds by Project Component

项目进度表(一)

SUMMARY OF SOURCES AND USES OF FUNDS

BY PROJECT COMPONENT I

本期截至 2014 年 12 月 31 日

(For the period ended December 31, 2014)

项目名称: 世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank

编报单位: 广东省农村经济综合开发示范镇建设项目办公室

货币单位: 人民币元

Prepared by: Provincial Project Management Office of Integrated Economic Development of Small Towns (Guangdong) Project Currency Unit: RMB Yuan

项目内容 Project Component	本期 Current Period			累计 Cumulative		
	本期计划 额 Current Period Budget	本期发生额 Current Period Actual	本期完成比 Current Period Completed %	项目总计划额 Life of PAD	累计完成额 Cumulative Actual	累计完成比 Cumulative Completed %
资金来源合计 Total Sources of Funds	-	21,604,888.15	-	675,034,500.00	31,367,000.65	4.65%
一、国际金融组织贷款 International Financing	-	6,121,762.50	-	319,000,000.00	6,883,875.00	2.16%
1. 国际复兴开发银行 IBRD	-	6,121,762.50	-	319,000,000.00	6,883,875.00	2.16%
二、配套资金 Counterpart Financing	-	15,483,125.65	-	356,034,500.00	24,483,125.65	6.88%
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	-	1,685,753.66	-	675,034,500.00	3,135,866.08	0.46%
1. 基础设施发展 Infrastructure development	-	1,577,552.00	-	509,987,900.00	2,226,706.82	0.44%
2. 机构能力建设 Institution strengthening	-	42,654.29	-	49,769,000.00	42,654.29	0.09%
3. 项目管理与监测评价 Project management and monitoring assessment	-	23,732.21	-	21,400,000.00	61,834.42	0.29%
4. 预备费 Reserve	-	-	-	28,810,400.00	-	-
5. 贷款利息及先征费 Loan Interests and front-end-fee	-	39,052.66	-	19,010,000.00	801,908.05	4.22%
6. 汇兑损益 Exchange gain or loss	-	2,762.50	-	-	2,762.50	-
7. 其他 Others	-	-	-	46,057,200.00	-	-
差异 Difference	-	19,919,134.49	-	-	28,231,134.57	-
1. 应收款变化 Change in Receivables	-	-56,259.17	-	-	4,943,740.83	-
2. 应付款变化 Change in Payables	-	-1,596,000.00	-	-	-1,596,000.00	-
3. 货币资金变化 Change in Cash and Bank	-	21,516,975.00	-	-	24,826,670.88	-
4. 其它 Other	-	54,418.66	-	-	56,722.86	-

项目进度表(二)
SUMMARY OF SOURCES AND USES OF FUNDS
BY PROJECT COMPONENT II

本期截至 2014 年 12 月 31 日

(For the period ended December 31, 2014)

项目名称: 世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank

编报单位: 广东省农村经济综合开发示范镇建设项目办公室

货币单位: 人民币元

Prepared by: Provincial Project Management Office of Integrated Economic Development
of Small Towns (Guangdong) Project

Currency Unit: RMB Yuan

项目内容 Project Component	项目支出 Project Expenditure							
	累计支出 Cumulative Amount	已交付资产 Assets Transferred				在建工程 Work in Progress	待核销项目支出 Construction Expenditures to be Disposed	转出投资 Investments Transferred-out
		固定资产 Fixed Asset	流动资产 Current Asset	无形资产 Intangible Asset	递延资产 Deferred Asset			
1. 基础设施发展 Infrastructure development	2,226,706.82	-	-	-	-	2,226,706.82	-	-
2. 机构能力建设 Institution strengthening	42,654.29	-	-	-	-	42,654.29	-	-
3. 项目管理与监测评价 Project management and monitoring assessment	61,834.42	-	-	-	-	61,834.42	-	-
4. 预备费 Reserve	-	-	-	-	-	-	-	-
5. 贷款利息及先征费 Loan Interests and front-end-fee	801,908.05	-	-	-	-	801,908.05	-	-
6. 汇兑损益 Exchange gain or loss	2,762.50	-	-	-	-	2,762.50	-	-
7. 其他 Others	-	-	-	-	-	-	-	-
合计	3,135,866.08	-	-	-	-	3,135,866.08	-	-

(三) 贷款协定执行情况表

iii. Statement of Implementation of Loan Agreement

贷款协定执行情况表

STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT

本期截至 2014 年 12 月 31 日

(For the period ended December 31, 2014)

项目名称: 世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank

编报单位: 广东省财政厅

货币单位: 美元/人民币元

Prepared by: Guangdong Provincial Finance Department

Currency Unit: USD/RMB Yuan

类别 Category	核定贷款金额 Loan Amount 美元 USD	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
1. 工程 Civil Works	45,736,000.00	-	-	-	-
2. 货物 Goods	2,271,000.00	-	-	-	-
3. 咨询服务和培训 Consulting service and training	1,868,000.00	-	-	-	-
4. 待分配部分 Unallocated part	-	1,000,000.00	6,119,000.00	1,000,000.00	6,119,000.00
5. 先征费 Front-end-fee	125,000.00	-	-	125,000.00	764,875.00
总计 Total	50,000,000.00	1,000,000.00	6,119,000.00	1,125,000.00	6,883,875.00

(四) 专用账户报表

iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2014 年 12 月 31 日

(For the period ended December 31, 2014)

项目名称: 世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong)

Project Financed by the World Bank

贷款号: 8161-CN

Loan No. 8161-CN

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

开户银行名称: 中信银行广州越秀支行

Depository Bank: Guangzhou Yuexiu Sub-branch, China CITIC Bank

账号: 7443501482600000797

Account No. : 7443501482600000797

货币种类: 美元

Currency: USD

A 部分: 本期专用账户收支情况 Part A-Account Activity for the Current Period	金 额 Amount
期初余额 Beginning Balance	-
增加: Add:	-
本期世行回补总额 Total Amount Deposited this Period by World Bank	1,000,000.00
本期利息收入总额 (存入专用账户部分) Total Interest Earned this Period if Deposited in Special Account	343.08
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	-
减少: Deduct:	-
本期支付总额 Total Amount Withdrawn this Period	-
本期未包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn	-
期末余额 Ending Balance	1,000,343.08

(后续 To be continued)

B 部分：专用账户调节 Part B-Account Reconciliation		金 额 Amount
1. 世行首次存款总额 Amount Advanced by World Bank		1,000,000.00
减少： Deduct:		-
2. 世界银行回收总额 Total Amount Recovered by World Bank		-
3. 本期期末专用账户首次存款净额 Outstanding Amount Advanced to the Special Account at the End of this Period		1,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		1,000,343.08
增加： Add:		-
5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period		-
申请书号 Application No.	金 额 Amount	-
-	-	-
6. 截至本期期末已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed at the End of this Period		-
7. 服务费累计支出（如未含在 5 和 6 栏中） Cumulative Service Charges (If not Included in Item 5 or 6)		-
减少： Deduct:		-
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		343.08
9. 本期期末专用账户首次存款净额 Total Advance to the Special Account Accounted for at the End of this Period		1,000,000.00

（五）财务报表附注

财务报表附注

1. 项目概况

世界银行贷款广东省农村经济综合开发示范镇建设项目贷款号为 8161-CN，旨在通过该项目的实施，促进示范镇经济社会与环境建设，实现示范镇包容性增长与可持续发展；通过示范镇的辐射带动作用，探索建立小城镇合作发展平台，为全国小城镇健康发展提供良好经验。本项目涉及 7 个镇，项目主要内容包括：（1）支持中山市古镇镇灯饰、花卉苗木产业发展的相关基础设施及机构能力建设；（2）支持汕头市澄海区东里镇五金制品产业发展的相关基础设施及机构能力建设；（3）支持肇庆市德庆县悦城镇新型建材、旅游产业发展的相关基础设施及机构能力建设；（4）支持阳江市阳东县东城镇五金刀具产业发展的相关基础设施及机构能力建设；（5）支持韶关市乳源县乳城镇旅游、金属制造产业发展的相关基础设施及机构能力建设；（6）支持梅州市兴宁市福兴镇旅游产业发展的相关基础设施及机构能力建设；（7）支持云浮市罗定市附城镇电子产业发展的相关基础设施及机构能力建设。《贷款协定》和《项目协定》于 2012 年 8 月签订，2012 年 11 月生效，项目关账日为 2017 年 12 月 31 日。项目计划总投资为人民币 675,034,500.00 元，其中世界银行贷款总额为 50,000,000.00 美元，折合人民币 319,000,000.00 元。

截至 2014 年 12 月，7 个镇的工作进展情况是：（1）中山市古镇镇子项目的市政包和水利包、绿博园生物育种实验楼和服务楼工程初步设计及预算批复工作已完成；市政工程已开展施工图设计；水利包施工招标已完成；病虫害监测与防治服务项目招标工作已完成；市政包、实验楼包施工招标已完成编制招标文件工作。（2）韶关市乳源县乳城镇子项目已完成：工程初步设计批复工作，污水管网项目施工图、预算、工程量清单编制工作，建设投资概算表批复工作，土建包（供水施工项目）招标，监理招标，生态区发展模式研究任务大纲已提交。（3）阳江市阳东县东城镇子项目的初步设计（初稿）编制工作已完成，目前在准备专家评审；施工监理单位招标工作已完成。（4）肇庆市德庆县悦城镇子项目的初步设计（评审稿）编制、修改工作已完成，目前在准备专家评审；建材产业集群发展规

划任务大纲工作（修改稿）、旅游产业集群发展规划编制任务大纲工作（修改稿）已报世界银行审批；社区参与计划（初稿）编制工作已完成。（5）云浮市罗定市附城镇子项目因实施内容变更需要重新编制可研，目前已完成环评及新可研（初稿）编制工作，并已送世界银行审核。（6）汕头市澄海区东里镇申请退出。（7）梅州市兴宁市福兴镇申请退出。

2014 年，项目共发生支出人民币 1,685,753.66 元，主要为设计费、招投标费用以及先征费利息等。本年度收到世界银行预付款 1,000,000.00 美元，项目尚未进行提款报账。

2. 财务报表编制范围

本财务报表的编制范围包括广东省农村经济综合开发示范镇建设项目办公室（以下简称省项目办）、7 个镇项目办的财务报表及广东省财政厅的贷款协定执行情况表和专用账户报表。

3. 主要会计政策

3.1 本项目财务报表按照财政部《世界银行贷款项目会计核算办法》（财际字〔2000〕13 号）的要求编制。

3.2 会计核算年度采用公历年制，即公历每年 1 月 1 日至 12 月 31 日。

3.3 本项目会计核算以“权责发生制”作为记账原则，采用借贷复式记账法记账，以人民币为记账本位币。

3.4 外币期末余额按照中国人民银行 2014 年 12 月 31 日汇率折算，即 1 美元=人民币 6.1190 元。项目进度表（一）中项目总计划额中的世界银行贷款金额按汇率 1 美元=人民币 6.38 元折算。

4. 报表科目说明

4.1 项目支出

2014 年度项目支出人民币 1,685,753.66 元，累计支出人民币 3,135,866.08 元，占总投资计划的 0.46%。

4.2 货币资金

2014年12月31日货币资金余额为人民币24,826,670.88元，比上年增加人民币21,516,975.00元，其中专用账户存款折合人民币6,121,099.31元。

4.3 预付及应收款

2014年12月31日余额为人民币4,943,740.83元，主要是其中5个镇的省级配套资金仍存放于县（市）财政局，尚未下拨至镇，分别是：肇庆市德庆县悦城镇、阳江市阳东县东城镇、云浮市罗定市附城镇、汕头市澄海区东里镇、梅州市兴宁市福兴镇。5个镇的先征费利息在上述省级配套资金开支。

4.4 固定资产

2014年12月31日固定资产余额为人民币56,722.86元，固定资产原价人民币59,553.00元，累计折旧人民币2,830.14元。

4.5 项目拨款

2014年12月31日余额为人民币24,483,125.65元，为省、县两级到位的配套资金。项目计划配套资金总额人民币356,034,500.00元，截至2014年12月31日到位配套资金人民币24,483,125.65元，占计划的6.88%。

4.6 项目借款

2014年12月31日余额为人民币6,883,875.00元，其中：世界银行贷款额为1,125,000.00美元，折合人民币6,883,875.00元。

截至2014年12月31日，累计提取世界银行贷款资金1,125,000.00美元，占贷款总额的2.16%。

5. 专用账户使用情况

本项目专用账户设在中信银行广州越秀支行，账号为7443501482600000797，币种为美元。2014年年初余额0美元，本年度收到世界银行首次存款1,000,000.00美元，期间利息收入343.08美元，年末余额为1,000,343.08美元。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

The Loan No. of Integrated Economic Development of Small Towns (Guangdong) Project is 8161-CN. Through the implementation of the project, it aims to promote economic, social and environmental construction in order to achieve inclusive growth and sustainable development of selected towns. With the radiating effect of selected towns, it will also help establishing cooperation and development platform for small towns, and providing good experience for other small towns of the nation. The project involves 7 towns, the main contents are as follows: (1) supporting associated infrastructure construction and institutional capacity building for lighting industry as well as flower and plant industry of Guzhen Town, Zhongshan City; (2) supporting associated infrastructure construction and institutional capacity building for hardware products industry of Dongli Town, Chenghai District, Shantou City; (3) supporting associated infrastructure construction and institutional capacity building for new building materials industry and tourism industry of Yuecheng Town, Deqing County, Zhaoqing City; (4) supporting associated infrastructure construction and institutional capacity building for hardware cutting tools industry of Dongcheng Town, Yangdong County, Yangjiang City; (5) supporting associated infrastructure construction and institutional capacity building for tourism industry and metal manufacturing industry of Rucheng Town, Ruyuan County, Shaoguan City; (6) supporting associated infrastructure construction and institutional capacity building for tourism industry of Fuxing Town, Xingning City, Meizhou City; (7) supporting associated infrastructure construction and institutional capacity building for electronic industry of Fucheng Town, Luoding City, Yunfu City. Loan Agreement and Project Agreement were signed in August 2012, and became effective in November 2012. The closing date is December 31, 2017. Estimated total investment of the project is RMB675,034,500.00 yuan, among which the World Bank loan is USD50,000,000.00, equivalent to RMB319,000,000.00 yuan.

By December 2014, the implementation progress of the 7 towns was as follows: (1) The preliminary design and the budget authorization of the municipality and water conservancy package, biotechnological breeding building and service building of the Greenery theme park of Guzhen Town, Zhongshan City had been completed. The municipal project

working drawing was under design; the bidding of the water conservancy package had been finished; the bidding for the monitoring and prevention of the plant diseases and insect pests had been completed; the bidding documents for the construction of the municipal package and the experiment building had been prepared. (2) The work that had been done for the sub-project of Rucheng Town, Ruyuan County, Shaoguan City was as follows: the approval for the preliminary design of the project, the preparation of the construction drawing, budget and the workload list, the approval for the estimate of the investment for construction, the tender of the civil work (the water supply project) and supervision. The research outline of the development pattern of the eco-district had been submitted. (3) The preliminary design (initial draft) of Dongcheng Town, Yangdong County, Yangjiang City was finished and was preparing for the expert evaluation; the construction supervision tender was done as well. (4) The preliminary design (evaluation draft) and modification work of Yuecheng Town, Deqing County, Zhaoqing City was finished and was preparing for the expert review. The clustering development and planning outlines (modified draft) for the building materials industry and tourism had been submitted to the World Bank for authorization. The community engagement plan (initial draft) has been worked out. (5) Due to the changes of project content, the feasibility study report of Fucheng Town, Luoding City, Yunfu City needed to be done again. For the time being, the completed environmental assessment report and the new feasibility study report had been submitted to the World Bank for review. (6) Dongli Town, Chenghai District, Shantou City had applied to withdraw from the project. (7) Fuxing Town, Xingning City, Meizhou City had applied to withdraw from the project.

The annual expenditure of 2014 was RMB1,685,753.66 yuan, which was mainly design fees, bidding and tendering fees and front-end-fee interest etc.. USD1,000,000.00 was advanced by the World Bank and no withdrawal application was submitted during the year.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of the Provincial Project Management Office (Provincial PMO for short) and 7 project offices of town level (Township PMO for short), as well as Statement of Implementation of Loan Agreement and Special Account Statement of the Guangdong Provincial Finance Department.

3. Accounting Policies

3.1 The Financial Statements of the project were prepared according to

the requirements of *Accounting Methods for the World Bank Financed Project* (Caijizi[2000]No.13).

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal year from January 1 to December 31.

3.3 The accrual basis and the debit/credit double entry bookkeeping method are adopted. RMB is used as the recording currency of bookkeeping.

3.4 The exchange rate adopted in the financial statements was the exchange rate on December 31, 2014 of the People's Bank of China, which was USD1= RMB6.1190 yuan. The exchange rate adopted for the planned amount of World Bank loan in Summary of Sources and Uses of Funds by Project Component was USD1= RMB6.38 yuan.

4. Explanation of Subjects

4.1 Project Expenditures

Total project expenditure in 2014 was RMB1,685,753.66 yuan, and the cumulative expenditures were RMB3,135,866.08 yuan, which accounted for 0.46% of the total investment plan.

4.2 Cash and Bank

On December 31, 2014, the balance was RMB 24,826,670.88 yuan with an increase of RMB21,516,975.00 compared with that of the last year. And the funds in the Special Account were converted to RMB 6,121,099.31 yuan.

4.3 Prepaid and Receivable

The balance on December 31, 2014 was RMB 4,943,740.83 yuan, which was counterpart funds of province level received by finance departments of city or county level and not yet appropriated to accounts of 5 Township PMOs. The 5 towns were Yuecheng Town, Dongcheng Town, Fucheng Town, Dongli Town and Fuxing Town. The front-end fees of the above-mentioned towns were paid using the counterpart funds.

4.4 Fixed Assets

The balance on December 31, 2014 was RMB56,722.86 yuan, the cost of the fixed assets was RMB59,553.00 yuan, the accumulated depreciation was RMB2,830.14 yuan.

4.5 Project appropriation funds

The balance on December 31, 2014 was RMB24,483,125.65 yuan, which consisted of the counterpart funds from the province and county level. The planned counterpart funds of the whole project were RMB 356,034,500.00 yuan. By the end of December 31, 2014, the ready-for-use total of the counterpart funds was RMB24,483,125.65 yuan, accounting for 6.88% of the total plan.

4.6 Project Loan

The balance on December 31, 2014 was RMB6,883,875.00 yuan, including the IBRD loan USD1,125,000.00, equivalent to RMB6,883,875.00 yuan.

By the end of December 31, 2014, accumulated USD1,125,000.00 of the World Bank loan had been withdrawn, accounting for 2.16% of the total.

5. Special Account

The Special Account of this project is set in Guangzhou Yuexiu Sub-branch, China CITIC Bank, with the account number of 7443501482600000797, and USD as currency Unit. The beginning balance of 2014 was nil. USD1,000,000.00 was advanced by the World Bank and USD343.08 of interest was earned during the year. Thus, the ending balance was USD1,000,343.08.

三、审计发现的问题及建议

审计发现的问题及建议

除对财务报表进行审计并发表审计意见外，审计中我们还关注了项目执行过程中相关单位国家法规和项目贷款协定遵守情况、内部控制和项目管理情况、项目绩效及上年度审计建议整改落实情况。我们发现存在如下问题：

（一）项目管理方面存在的问题

1. 部分镇机构建设未完成、工作开展未理顺。

截至 2014 年 12 月 31 日，有 1 个镇的机构建设未完成，2 个镇仍未以项目办的名义开展工作。分别是：云浮市罗定市附城镇未成立镇项目办，对外仍以罗定市附城街道办事处名义开展工作。肇庆市德庆县悦城镇和阳江市阳东县东城镇已于 2013 年成立了镇项目办并刻制了公章，但仍以德庆县悦城镇政府和阳东县东城镇政府的名义对外开展业务。

建议你办督促各镇尽快落实机构建设，并完善项目管理工作。你办已接受审计建议。

2. 项目整体进度缓慢。

根据项目可行性研究报告，2012 年 6 月以前，应完成项目方案论证、勘察设计、招标、开工准备等前期工作；2012 年 6 月至 2015 年 6 月，应完成各单项工程施工和设备采购及安装，并完成生产人员培训工作。但截至 2014 年 12 月底，有 5 个镇未完成勘察设计、招标、开工准备等前期工作，各单项工程施工和设备采购工作仍未开展，且 2013 年有 2 个镇退出，新增的项目尚处于环境影响评价、可行性研究报告送审阶段，整个项目仍未发生提款报账，整体进展缓慢。如：根据省项目办提供的云浮市罗定市附城镇项目办 2014 年度下半年工作计划显示，云浮市罗定市附城镇农村经济综合开发示范镇建设项目应于 2014 年 12 月 31 日前完成广东省中小企业创业基地（罗定附城）建设项目的初步设计、施工图设计、概算、预算、工程量清单，但

上述事项在 2014 年度均未开展。

建议你办加强项目管理，及时协调和解决项目实施过程中出现的问题，督促各镇加快项目实施进度，保证项目的顺利实施。你办已接受审计建议。

（二）上一年度审计发现问题未整改情况

上年度存在的制度建设问题得到了整改，已经建立了相关财务制度和内部控制制度等，但项目进展缓慢的问题未整改，本年度仍然存在。建议你办切实制定和落实整改措施，加强管理，促进项目顺利实施。你办已接受审计建议。

III. Audit Findings and Recommendations

Audit Findings and Recommendations

In addition to performing the audit and expressing an opinion on the financial statements, we also make observations with respect to compliance with applicable provisions of state laws and regulations and the loan agreement of the relevant entities, its internal financial control and project management, project performance and the follow-up of previous recommendations during the project implementing process. We found the following issues:

Issues on project management

1. The institution establishment had not been accomplished or some work was not arranged properly in some towns.

By December 31, 2014, there was still one of the towns of which the institution establishment had not been finished, and the work in two towns was still executed in the name of Township PMOs. The Township PMO had not been established in Fucheng Town, Luoding City, Yunfu City, and the work of the project done in still in the name of Fucheng Sub-district Office. With the Township PMOs established and the official seals made in 2013, the work of Yuecheng Town, Deqing County, Zhaoqing City and the work of Dongcheng Town, Yangdong County, Yangjiang City were still being carried out in the name of the local government.

We suggested that the institution establishment be completed as soon as possible and the project management be improved. Your office accepted the suggestion.

2. The project implementation progress was generally slow.

According to the feasibility study of the project, by June 2012, the preliminary work such as the project scheme demonstration, survey and design, tendering and bidding, and the preparation for construction should

had been done. During the period from June 2012 to June 2015, the individual project construction and the procurement and installation of the goods as well as the training of the production labor forces should be expected to be completed. However, by the end of December 2014, the preliminary work of survey and design, tendering and bidding, the preparation work for construction had not yet been done in 5 towns, and the work of individual project construction and the procurement and installation of goods had not been started. What's more, 2 towns applied to quit in 2013, and the new substitutes were still in the stage of environmental impact assessment and the feasibility study review. No loan withdrawal application had been submitted, and the project was behind schedule. For example, according to the working plan for the second half year of 2014 of Fucheng Town, Luoding City, Yunfu City, provided by the Provincial PMO, the work of Integrated Economic Development of Small Towns Project of Fucheng Town that should have been done by December 31, 2014 included the preliminary design, design of the construction drawing, project estimate, project budget and workload for the Small and Medium Size Enterprises Entrepreneurial Base Project. However, none of the above had been done in 2014.

We suggested that your office strengthen project management, coordinate and solve problems emerged on a timely basis, and urge the towns to speed up project progress to guarantee the smooth implementation of the project. Your office accepted the suggestion.

The Followed-up of previous recommendations

The institutional problems pointed out last year had been solved, with relevant financial and internal control systems established. However, previously existing problem of the slow progress of the whole project was still not improved. We suggested your office take practical follow-up measures and strengthen the management to promote project smooth implementation. Your office accepted the suggestion.

广东省发展和改革委员会

省项目办函〔2015〕12号

关于报送广东省世行贷款农村经济综合开发示范镇建设项目审计整改报告的函

广东省审计厅：

《广东省审计厅关于发送世界银行贷款广东省农村经济综合开发示范镇建设项目2014年度财务收支和项目执行情况审计报告的函》（粤审外函〔2015〕331号）收悉。针对审计报告中所列的问题及建议，我办高度重视，积极整改，认真落实。现将有关情况报告如下：

一、关于项目管理方面存在的问题

（一）有关部分镇机构建设未完成、工作开展未理顺问题。

整改情况：截至2015年8月31日，五个示范镇项目办均已完成机构建设，并以项目办的名义开展工作。

同时，我办积极加大对各示范镇项目办工作人员的业务指导和管理协调力度，督促各示范镇项目办完善项目管理，确保各项目办工作顺利展开。

（二）有关项目整体进度缓慢问题。

整改情况：因项目设计变更、建设程序繁琐等原因，我

省示范镇项目建设整体进度相对比较缓慢，世行北京办对此也非常重视，项目经理一再督促我们加快进度。省项目办会同有关部门，正切实采取有效措施，加快实施进度。今年年初，以省发展改革委、财政厅名义联合发文，指出各项目镇问题，督促各市政府高度重视，加快实施进度。4月，省项目办与省财政厅座谈，会后形成会议纪要，省财政厅又联合省发展改革委，将会议纪要转发各市政府，要求各市将整改情况抓紧上报。随后，省项目办对有关项目镇进行了专项督导。通过督导、督促，项目实施进度逐渐加快。

截至2015年8月31日，韶关市乳源县乳城镇供水管网新建和改造、污水管网改造和培训中心土建工程项目均已进入现场施工阶段；中山市古镇镇绿博园河道/水利工程已进入现场施工阶段，道路桥梁土建工程9月份进入现场施工；阳江市阳东区东城镇项目初步设计批复工作已完成，正在编写施工招标文件；肇庆市德庆县悦城镇项目初步设计编制工作已完成；云浮市罗定市附城街道项目环评编制、可研评审工作已完成。

从招标采购情况看，示范镇项目共有26个采购包（土建工程类采购包16个，货物类采购包10个），其中，有14个土建工程类采购包和3个货物类采购包涉及到世行资金。目前，项目中7个采购包已在广州市公共资源交易中心进行交易，5个土建工程类采购包均已完成采购。预计年底前将完成10宗土建及货物招标采购工作，占全部的采购工作的

38.5%。

二、关于上一年度审计发现问题未整改情况的问题

针对我省世行贷款农村经济综合开发示范镇项目进展缓慢问题，我办已切实制定和落实整改措施，加强项目管理，加快项目实施进度，促进项目顺利实施。

专此报告。



广东省世行贷款农村经济综合
开发示范镇项目管理办公室

2015年9月1日